

Senate Amendment 5255

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1 1 Amend Senate File 2368 as follows:
1 2 [#1.](#) By striking everything after the enacting clause
1 3 and inserting:
1 4 <Section 1. DISASTER-RELATED PERSONAL CASUALTY
1 5 LOSS DEDUCTIONS. A taxpayer is allowed to take the
1 6 deduction for disaster-related casualty losses under
1 7 section 165(h) of the Internal Revenue Code, as
1 8 modified by the Heartland Disaster Relief Act of 2008,
1 9 Pub. L. No. 110=343, in computing net income for state
1 10 tax purposes.
1 11 Sec. 2. EFFECTIVE UPON ENACTMENT AND RETROACTIVE
1 12 APPLICABILITY. This Act, being deemed of immediate
1 13 importance, takes effect upon enactment and applies
1 14 retroactively to January 1, 2008, for tax years
1 15 beginning on or after that date and before January 1,
1 16 2009.>
1 17 [#2.](#) Title page, by striking lines 1 and 2 and
1 18 inserting <An Act allowing taxpayers to take certain
1 19 deductions available under federal law in computing net
1 20 income for state income tax purposes and including>
1 21 [#3.](#) By renumbering as necessary.

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